

## **STATEMENT OF PURPOSE**

### **RS20456C1**

This proposal makes a very narrowly tailored change to Section 63-3621. Idaho law requires the Tax Commission to collect use fees on non-resident motor vehicles after 90 days of consecutive use within the state. Students who cannot or choose not to establish residency in Idaho are liable for these fees.

This change affects all institutions of higher education located in Idaho, both private and public, who serve non-resident students. The proposed change exempts all such students from this fee given the student has registered or licensed their motor vehicle under the laws of their home state.

The proposal includes an emergency clause making revisions retroactive to January 1, 2011.

### **FISCAL NOTE**

There is no fiscal impact to the General Fund.

#### **Contact:**

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